

4.1 Classification. Pursuant to Section 1122 of the Bankruptcy Code, set forth below is a designation of classes of Claims against and Interests in the Debtors. A Claim or Interest is classified in a particular class only to the extent that the Claim or Interest qualifies within the description of the class and is classified in a different class to the extent the Claim or Interest qualifies within the description of that different class. In accordance with Sections 1123(a)(1) and 524(g)(5) of the Bankruptcy Code, Administrative Expense Claims, Tax Claims and Demands are not classified.

Class 1. Class 1 consists of all Allowed Priority Claims.

Class 1A. Class 1A consists of all Allowed Tax Claims.

Class 2. Class 2 consists of all Allowed Secured Claims, each of which will be within a separate subclass with each subclass to be deemed a separate Class for all purposes.

Class 3. Class 3 consists of all Allowed General Unsecured Claims except Asbestos Personal Injury Claims, Indirect Asbestos Personal Injury Claims, Litigation Claims and Workers Compensation Claims.

Class 4. Class 4 consists of all Litigation Claims.

Class 5. Class 5 consists of all Asbestos Personal Injury Claims and Indirect Asbestos Personal Injury Claims.

Class 6. Class 6 consists of all Workers Compensation Claims.

Class 7. Class 7 consists of all Allowed Equity Interests in the Debtors.

ARTICLE V

IDENTIFICATION OF CLASSES OF CLAIMS AND INTERESTS NOT IMPAIRED AND IMPAIRED BY THIS PLAN

5.1 Classes of Claims and Interests Not Impaired by this Plan. Priority Claims (Class 1), Tax Claims (Class 1A), Secured Claims (Class 2), General Unsecured Claims (Class 3),

Litigation Claims (Class 4), Workers Compensation Claims (Class 6) and Equity Interests (Class 7) are not impaired by this Plan. Pursuant to Section 1126(f) of the Bankruptcy Code, the holders of such Claims and Interests are conclusively presumed to have accepted this Plan, and the votes of such holders shall not be solicited.

5.2 Classes of Claims and Interests Impaired by this Plan and Entitled to Vote. Asbestos Personal Injury Claims and Indirect Asbestos Personal Injury Claims (Class 5) are impaired by this Plan, and the holders of such Claims are entitled to vote to accept or reject this Plan.

ARTICLE VI

PROVISIONS FOR TREATMENT OF CLAIMS AND INTERESTS

Priority Claims

6.1 Priority Claims. (Class 1). Class 1 Claims are not impaired. On the Effective Date, each holder of an Allowed Priority Claim shall receive the full amount of its Allowed Priority Claim, without interest, or such other treatment as may be agreed upon by the Debtors and the holder of an Allowed Priority Claim (subject to the prior reasonable approval of the Committee and the Legal Representative.)

6.2 Tax Claims. (Class 1A). Class 1A Claims are not impaired. A holder of an Allowed Tax Claim shall receive, at the Debtors' option (subject to the prior reasonable approval of the Committee and the Legal Representative), either (a) the full amount of its Allowed Tax Claim, without interest, on the Effective Date; (b) deferred Cash payments over a period not exceeding six years after the date of assessment of such Claim, of a value, as of the Effective Date, equal to the Allowed amount of such Claim; or (c) such other treatment as may be agreed to by the Debtors and the holder of an Allowed Tax Claim (subject to the reasonable approval of

the Committee and the Legal Representative). The Debtors do not believe that any such Tax Claims exist.

Secured Claims

6.3 Secured Claims. (Class 2). Class 2 Claims are not impaired. With respect to each Allowed Secured Claim, at the Debtors' option, subject to the reasonable approval of the Committee and the Legal Representative, (a) the legal, equitable and contractual rights of such holder of an Allowed Secured Claim shall remain unaltered, and the holder of such Allowed Secured Claim shall retain its respective lien or liens which will not be altered or impaired; (b) the holder of such Allowed Secured Claim shall receive the full amount of its Allowed Secured Claim in cash on the Effective Date; (c) the Debtors shall have released to the holder of such Allowed Secured Claim the collateral securing such Claim; or (d) the Debtors shall provide such other treatment that will render the Allowed Secured Claim unimpaired pursuant to Section 1124 of the Bankruptcy Code.

Unsecured Claims

6.4 General Unsecured Claims. (Class 3). Class 3 Claims are not impaired. The legal, equitable, and contractual rights to which the holders of such Claims are entitled will be left unaltered. The holders of Allowed Class 3 Claims shall be paid by the Debtors the full Allowed amount of their claims, in Cash, on the Effective Date.

6.5 Litigation Claims. (Class 4). Class 4 Claims are not impaired. On the Effective Date, the litigation or arbitration proceedings with respect to such Claims shall be commenced, reinstated or recommenced and the Reorganized Debtors shall pay each holder of an Allowed Class 4 Claim the full amount of its Claim as determined by the court(s) or arbitrator(s) having competent jurisdiction over such proceedings upon entry of a Final Judgment or an arbitration award that has been confirmed by Final Order or Final Judgment of a court of competent

jurisdiction and the legal, equitable and contractual rights of each holder of an Allowed Class 4 Claim will not be altered. This class does not include Asbestos Personal Injury Claims or Indirect Asbestos Personal Injury Claims, which are classified as Class 5 Claims.

6.6 Asbestos Personal Injury Claims and Indirect Asbestos Personal Injury Claims. (Class 5). Class 5 Claims are impaired. On the Effective Date, Asbestos Personal Injury Claims and Indirect Asbestos Personal Injury Claims shall be discharged as against the Debtors and the Reorganized Debtors pursuant to the terms and conditions of this Plan and the Asbestos Personal Injury Trust Documents. Pursuant to the Permanent Channeling Injunction, each holder of an Asbestos Personal Injury Claim or an Indirect Asbestos Personal Injury Claim shall have its Claim permanently channeled to the Asbestos Personal Injury Trust pursuant to the Permanent Channeling Injunction and such Claim may thereafter be asserted exclusively against the Asbestos Personal Injury Trust in accordance with the Trust Distribution Procedures and, with respect to Potential CNA Trust Claims, the Addendum. Holders of such Claims are, subject to the Trust Distribution Procedures, enjoined from filing any future litigation, claims or causes of action arising out of such Claims against Protected Parties and any Settling Insurance Entities and may not proceed in any manner against the Protected Parties or any Settling Insurance Entities in any state or federal court or administrative or arbitral forum, and are required to pursue their Claims against the Asbestos Personal Injury Trust solely as provided in the Trust Distribution Procedures and, with respect to Potential CNA Trust Claims, the Addendum.

6.7 Workers Compensation Claims. (Class 6) Class 6 Claims are unimpaired. The holders of Class 6 Claims shall be entitled to have their Claims determined and paid pursuant to workers compensation insurance in accordance with the applicable statutory, regulatory and other procedures governing Workers Compensation Claims.

6.8 Equity Interests. (Class 7). Class 7 Equity Interests are unimpaired. The holder of the Class 7 Equity Interests is unimpaired and shall retain its Equity Interests in the Debtors.

ARTICLE VII

MEANS FOR EXECUTION OF THE PLAN

7.1 Creation of the Asbestos Personal Injury Trust. On the Effective Date, the Asbestos Personal Injury Trust shall be created and established, pursuant to the terms of the Asbestos Personal Injury Trust Documents, as a designated settlement fund or a qualified settlement fund, within the meaning of Section 468B of the Internal Revenue Code and the regulations issued by the Internal Revenue Service pursuant to said statute.

7.2 Execution of Insurance Rights Transfer Agreement. On the Effective Date, the Debtors and the Asbestos Personal Injury Trust shall execute the Insurance Rights Transfer Agreement, and such agreement shall thereupon be the valid, binding, and enforceable obligation of each party thereto in accordance with the terms thereof.

7.3 Assumption of Liabilities By the Asbestos Personal Injury Trust. On the Effective Date, the Asbestos Personal Injury Trust will assume all liability and all responsibility to satisfy all Trust Claims against the Protected Parties. In addition, in consideration for the agreement of BRSC to transfer certain of its insurance rights to the Asbestos Personal Injury Trust and to be a joint obligor on the Promissory Note, the Asbestos Personal Injury Trust will assume all liability and responsibility to satisfy all Asbestos Personal Injury Claims, Indirect Asbestos Personal Injury Claims or Demands asserted against BRSC if (i) BRSC files a petition under Chapter 11 of the Bankruptcy Code and (ii) obtains confirmation of a Chapter 11 plan providing for the assumption by the Asbestos Personal Injury Trust of liability and responsibility to satisfy Asbestos Personal Injury Claims, Indirect Asbestos Personal Injury Claims or Demands asserted against BRSC. The Committee, the Legal Representative, the Trustees(s) and

the TAC shall not oppose confirmation of any plan proposed by BRSC that provides for the assumption by the Asbestos Personal Injury Trust of liability and responsibility to satisfy Asbestos Personal Injury Claims, Indirect Asbestos Personal Injury Claims or Demands asserted against BRSC.

7.4 Imposition of Permanent Channeling Injunction. From and after the Effective Date, all Trust Claims will be subject to the Permanent Channeling Injunction pursuant to Section 524(g) of the Bankruptcy Code and the provisions of this Plan and the Confirmation Order. From and after the Effective Date, the Protected Parties and any Settling Insurance Entities shall have no obligation to pay any liability of any nature or description arising out of Trust Claims, provided, however, that nothing in this Plan shall preclude any action by the Asbestos Personal Injury Trust to enforce the terms of the Plan or a Subject Insurance Settlement Agreement entered into by a Settling Insurance Entity.

7.5 Appointment of Trustees. The Trustees for the Asbestos Personal Injury Trust initially shall be those individuals selected by the Committee and the Legal Representative and disclosed to the Bankruptcy Court prior to the conclusion of the hearing on confirmation of this Plan.

7.6 Preservation of Rights and Defenses. The Asbestos Personal Injury Trust shall have, with respect to each Trust Claim, among other things, all rights and defenses whatsoever under bankruptcy and non-bankruptcy law, affirmative defenses, rights of setoff and recoupment, counterclaims and rights of contribution, reimbursement, subrogation and indemnity (i) that the Protected Parties would have had under applicable law if the holder of such Trust Claim had asserted such Trust Claim against one or more of the Protected Parties, and (ii) that the Debtors now have or ever had, except as waived by the Trust Distribution Procedures. The Asbestos

Personal Injury Trust may, in its sole discretion, afford any Entity, including any Insurance Entity, the opportunity to participate in the resolution of any Asbestos Personal Injury Claim.

7.7 Trust Distribution Procedures and Addendum. The Asbestos Personal Injury Trust shall implement the Trust Distribution Procedures and the Addendum in accordance with their respective terms and the terms of the Asbestos Personal Injury Trust Agreement.

7.8 Pledge of Voting Securities. The obligations of the Reorganized Debtors to pay the deferred Cash portion of the Asbestos Personal Injury Trust Contribution shall be memorialized by the Promissory Note. The Promissory Note shall be secured by the pledge of fifty-one percent (51%) of the voting shares of Burns and Roe Group, Inc. in accordance with the terms of the Settlement and Pledge Agreement. The Asbestos Personal Injury Trust shall be entitled to foreclose on the pledge of these voting shares upon the occurrence of an event of default under the terms of the Promissory Note and the Settlement and Pledge Agreement and the expiration of the grace periods provided for therein.

7.9 Reduction of Insurance Judgments. Any right, claim or cause of action that an Insurance Entity may have been entitled to assert against any Settling Insurance Entity but for the Permanent Channeling Injunction if any such right, claim, or causes of action exist under applicable non-bankruptcy law, shall be channeled to and become a right, claim or cause of action solely as a setoff claim solely against the Asbestos Personal Injury Trust and not against or in the name of the Settling Insurance Entity in question. Any such right, claim, or cause of action to which an Insurance Entity may be entitled, shall be solely a setoff against any recovery of the Asbestos Personal Injury Trust from that Insurance Entity, and only to the extent such a setoff is unavailable shall that Insurance Entity receive an affirmative recovery of funds from the Asbestos Personal Injury Trust for such right, claim, or cause of action. Any such right of setoff

or recovery in favor of an Insurance Entity shall not constitute a classified or unclassified Claim under this Plan and shall not be subject to or impaired by this Plan. Instead, any such right of setoff or recovery shall be determined, calculated and applied solely as a matter of applicable non-bankruptcy law without regard to this Plan or any bankruptcy law or decision.

7.10 Claims Attaching to Settlement Proceeds. Except as provided in Section 7.9 of this Plan, any claim of an Entity that attaches to the proceeds of (a) the Hartford Settlement Agreement, pursuant to the Hartford Settlement Agreement and/or the Order Approving Settlement Agreement and Enjoining Claims Against the Hartford Parties entered by the Bankruptcy Court on February 17, 2005, (b) the Century Settlement Agreement, pursuant to the Century Settlement Agreement and/or the Order Authorizing Debtors to enter into a Settlement and Compromise of Certain Claims and related Escrow Agreement etc. entered by the Bankruptcy Court on April 23, 2008, and (c) any other settlement agreements that are entered into by the Debtors and Insurance Entities providing for liens to attach to the settlement proceeds and/or the orders approving such settlement agreements, shall be satisfied solely by way of setoff of the proceeds of such settlement agreements against any recovery of the Asbestos Personal Injury Trust from the Entity holding such claim and under no circumstances shall the Entity holding such claim receive an affirmative recovery of funds from the Asbestos Personal Injury Trust.

7.11 Pursuit of Insurance Proceeds. Subject to the provisions of Section 1.2(c) of the Addendum, applicable exclusively to CNA, at the reasonable direction and request of the Asbestos Personal Injury Trust, and at the expense of the Asbestos Personal Injury Trust, the Burns and Roe Parties shall pursue any Insurance Rights for the benefit of and to the fullest extent required by the Asbestos Personal Injury Trust by negotiation, or if necessary, by the

initiation and prosecution of all appropriate and necessary legal action to secure such Insurance Rights and shall take such other action as the Asbestos Personal Injury Trust may reasonably request, including granting a security interest in the Insurance Rights. Each Burns and Roe Party, as applicable, shall immediately transfer any amounts recovered under or on account of the Insurance Rights to the Asbestos Personal Injury Trust; provided, however, to the extent that any such amounts are held by or under the control of a Burns and Roe Party, such amounts shall be held in trust for the benefit of the Asbestos Personal Injury Trust. No Burns and Roe Party shall commence or pursue any Claim against an Insurance Entity with respect to any Insurance Rights without the prior written consent of the Asbestos Personal Injury Trust. The Burns and Roe Parties shall cede to the Asbestos Personal Insurance Trust all control of the pursuit of any and all Claims with respect to the Insurance Rights, and the Asbestos Personal Injury Trust shall have the right to reasonable control and direction with respect to the choice of counsel and conduct of all proceedings.

7.12 Orders in Aid of this Plan. Pursuant to Section 105(a) of the Bankruptcy Code, no Entity shall be permitted to take any action against or seek payment from any Insurance Entity under any Subject Insurance Policy or Subject Insurance Settlement Agreement based upon, arising out of, or attributable to any Trust Claim or Insurance Rights, whenever and wherever arisen or asserted (including all such Claims in the nature of or sounding in tort, contract, warranty, contribution, or any other theory of law, equity, or admiralty), except as authorized by the Trust in accordance with the Asbestos Personal Injury Trust Documents

7.13 Effect of Receiving Payment from the Asbestos Personal Injury Trust. Any holder of a Trust Claim who accepts payment from the Asbestos Personal Injury Trust shall be deemed to have finally and completely released and waived any and all asbestos-related Claims,

including Trust Claims, against any of the Settling Insurance Entities that are attributable to the activities of the Burns and Roe Parties, the Subject Insurance Policies (as defined in the Century Settlement Agreement and the Hartford Settlement Agreement), the Subject Policies (as defined in the Travelers Settlement Agreement), the Asbestos Released Policies (as defined in the Travelers Settlement Agreement), the Other Century Policies (as defined in the Century Settlement Agreement) or the Excepted Policies (as defined in the Hartford Settlement Agreement) applicable to each of the following Settling Insurance Entities (as defined in the corresponding Subject Insurance Settlement Agreements): the Hartford Parties, the Travelers Parties, and the Century Parties.

7.14 Indemnification by the Asbestos Personal Injury Trust.

(a) Beginning on the Applicable Date, and subject to the terms set forth in Sections 7.14 (b) through 7.14 (e) of this Plan, the Asbestos Personal Injury Trust shall fully indemnify the Burns and Roe Parties for all Cooperation Expenses.

(b) Upon payment by the Burns and Roe Parties of any Cooperation Expenses, they shall provide to the Asbestos Personal Injury Trust proof of payment thereof.

(c) Proof of payment of Cooperation Expenses shall be delivered by overnight mail to the Trustee(s) of the Asbestos Personal Injury Trust and to any attorney or agent designated by the Asbestos Personal Injury Trust.

(d) The Burns and Roe Parties shall not undertake any activity or incur any expense that would give rise to Cooperation Expenses in excess of \$5,000 without obtaining prior written approval for such activity or expense from the Asbestos Personal Injury Trust or the Asbestos Personal Injury Trust's designated attorney or agent. The Asbestos Personal Injury Trust shall not unreasonably withhold such approval. In the event that approval from the

Asbestos Personal Injury Trust is not obtained prior to the incurring of such Cooperation Expenses, the Asbestos Personal Injury Trust shall not be required to indemnify the Burns and Roe Parties for such Cooperation Expenses. To the extent the Asbestos Personal Injury Trust withholds approval required under this Section 7.14, the Burns and Roe Parties shall not be required to undertake any activity or incur any expense that would give rise to Cooperation Expenses.

(e) Cooperation Expenses incurred by the Burns and Roe Parties shall be paid by the Asbestos Personal Injury Trust to the Burns and Roe Parties promptly (and, in any event, no later than 45 days) after the Asbestos Personal Injury Trust's receipt of proof of payment in accordance with Sections 7.14 (b) (c) and (d), provided, however, that the Asbestos Personal Injury Trust shall not be required to make any payment pursuant to this Section 7.14 until 45 days after the Applicable Date.

7.15 BBRRCo. Upon its formation, the Asbestos Personal Injury Trust shall form a single purpose wholly-owned subsidiary of the Trust (which may be a corporation or a limited liability company) to be known as "BBRRCo.," which shall exist solely for the purpose of resolving Potential CNA Trust Claims through litigation or settlement pursuant to the Addendum, and which, upon and after its formation, shall have no assets, operations, business, activities or obligations of any nature except as set forth in the Addendum and shall not be an Affiliate (as defined in Paragraph 1.1(22)(i) of this Plan) of any Burns and Roe Party.

ARTICLE VIII

CONDITIONS PRECEDENT

8.1 Conditions to Confirmation. The following conditions must occur and be satisfied, or be waived, on or before the Confirmation Date:

The following findings shall have been made in the Confirmation Order, unless expressly waived by the Debtors, the Committee, and the Legal Representative:

(a) The Permanent Channeling Injunction is to be implemented in connection with the creation and implementation of the Asbestos Personal Injury Trust.

(b) At the time of the order for relief, one or more of the Debtors had been named as a defendant in personal injury, or wrongful death, actions seeking recovery for damages allegedly caused by the presence of, or exposure to, asbestos and asbestos-containing products.

(c) The Asbestos Personal Injury Trust, as of the Effective Date, will assume the liabilities of the Debtors with respect to Trust Claims.

(d) The Asbestos Personal Injury Trust is to be funded as provided for in this Plan.

(e) Winona Hudson Corporation has pledged fifty-one (51%) percent of its voting shares in Burns and Roe Group, Inc. to secure the deferred obligations of the Reorganized Debtors as set forth in the Plan.

(f) The Asbestos Personal Injury Trust shall use its assets or income to pay for its operating expenses and to pay Trust Claims.

(g) The Debtors are likely to be subject to substantial future Demands for payment arising out of the same or similar conduct or events that gave rise to the Asbestos Personal Injury Claims and Indirect Asbestos Personal Injury Claims that are addressed by the Permanent Channeling Injunction.

(h) The actual amounts, numbers and timing of such future Demands cannot be determined.

(i) Pursuit of such Demands outside the procedures prescribed by the Plan is likely to threaten the Plan's purpose to deal equitably with Trust Claims.

(j) The terms of the Permanent Channeling Injunction, issued pursuant to Section 524(g)(4)(A) of the Bankruptcy Code, are set forth in the Plan and in the Disclosure Statement.

(k) The Plan establishes, in Class 5 thereof, a separate class of Asbestos Personal Injury Claims and Indirect Asbestos Personal Injury Claims to be addressed by the Asbestos Personal Injury Trust.

(l) The holders of Class 5 Claims, voting as a separate class, have voted, by at least 75 percent (75%) in number of those voting, in favor of the Plan.

(m) Pursuant to court orders or otherwise, the Asbestos Personal Injury Trust will operate through mechanisms such as structured, periodic, or supplemental payments, *pro rata* distributions, matrices, or periodic review of estimates of the numbers and values of Trust Claims, or other comparable mechanisms, that provide reasonable assurance that the Asbestos Personal Injury Trust will value, and be in a financial position to pay, Trust Claims that involve similar claims in substantially the same manner.

(n) The Legal Representative was duly appointed pursuant to Section 524(g) of the Bankruptcy Code as part of the proceedings leading to issuance of the Permanent Channeling Injunction, for the purpose of protecting the rights of Entities that hold, or that might subsequently assert, Demands that are bound or will be bound by the Permanent Channeling Injunction and channeled to the Asbestos Personal Injury Trust.

(o) The identification and designation of each Protected Party and Settling Insurance Entity is fair and equitable with respect to Entities that might subsequently

assert Demands against any such Protected Party and/or Settling Insurance Entity, in light of the benefits provided, or to be provided, to the Asbestos Personal Injury Trust by or on behalf of the Protected Parties and any such Settling Insurance Entity.

8.2 Conditions to Effectiveness of Plan. The following conditions must occur and be satisfied, or be waived, for the Effective Date to occur:

(a) The Confirmation Order and the Affirming Order shall have become Final Orders.

(b) The Trustee(s) of the Asbestos Personal Injury Trust, the members of the TAC and the Legal Representative shall have been selected and shall have agreed, in writing, to serve.

(c) The Trustee(s) of the Asbestos Personal Injury Trust and the Debtors shall have executed the Asbestos Personal Injury Trust Agreement.

(d) The Debtors shall have executed and delivered the Promissory Note and the Settlement and Pledge Agreement as provided in Section 7.8 of this Plan.

8.3 Waiver of Conditions. None of the conditions contained in Sections 8.1 and Section 8.2 hereof may be waived, in whole or in part, except jointly by the Debtors, the Committee and the Legal Representative, in a writing to be filed with the Bankruptcy Court.

ARTICLE IX

TREATMENT OF EXECUTORY CONTRACTS AND UNEXPIRED LEASES

9.1 Assumption/Rejection. Pursuant to Section 1123(b)(2) of the Bankruptcy Code, all executory contracts and unexpired leases of the Debtors that have not already been assumed or rejected shall be deemed assumed as of the Effective Date unless there is then pending before the Bankruptcy Court a motion for the rejection of such executory contract and/or unexpired

lease. If such a motion is then pending, the contract(s) or lease(s) that are the subject of such motion(s) shall be assumed or rejected as and when determined by such motion(s).

9.2 Claims Based on Assumption or Rejection of Executory Contracts or Unexpired Leases. An Allowed Claim arising from the assumption or rejection of an executory contract or an unexpired lease shall be classified and treated as a Class 3 Claim. All proofs of Claim with respect to Claims arising from the assumption or rejection, pursuant to this Article IX, of executory contracts or unexpired leases must be filed with the Bankruptcy Court on or before the later to occur of: (i) thirty (30) days after the date of entry of an order of the Bankruptcy Court approving such assumption or rejection, or if assumption is pursuant to this Plan, 30 days after the Confirmation Date, or such Claims shall be forever barred against the Debtors and their estates and the assets and properties of the Reorganized Debtors and the Asbestos Personal Injury Trust. Any Entity that fails to file proof of its Claim arising from such assumption or rejection within the period set forth above shall be forever barred from asserting a Claim against the Debtors, the Reorganized Debtors or the Asbestos Personal Injury Trust, or the property or interests in property of the Debtors, the Reorganized Debtors or the Asbestos Personal Injury Trust.

ARTICLE X

IMPLEMENTATION OF THIS PLAN

10.1 Vesting of Property.

(a) Except as provided in the Insurance Rights Transfer Agreement, on the Effective Date, all right, title and interest in property of the Debtors shall vest in the Reorganized Debtors in accordance with Sections 1123(a)(5) and 1141 of the Bankruptcy Code free and clear of all Claims, Demands, Interests, liens and encumbrances, (excluding the Class 2 liens retained pursuant to this Plan).

(b) The Debtors, Winona Hudson Corporation, Burns and Roe Group, Inc., the Committee, the Legal Representative, and the Asbestos Personal Injury Trust shall execute all documents and take all other action required to effectuate the Settlement and Pledge Agreement, the Trust Contribution and the Insurance Rights Transfer.

(c) Except for the rights provided for by the Plan, the holder of a Claim, Demand, Interest, note or other instrument shall have no rights against the Debtors or the Reorganized Debtors arising from or relating to such Claim, Demand, Interest, note or other instrument on and after the Effective Date.

10.2 Certificate of Incorporation and By-laws. The certificate of incorporation and the by-laws of the Debtors in effect as of the day preceding the Effective Date shall remain in full force and effect except that the Certificate of Incorporation and By-laws of the Debtors, the Reorganized Debtors, Burns and Roe Group, Inc., and Winona Hudson Corporation shall be deemed amended as of the Effective Date to prohibit (a) the issuance of any nonvoting equity securities, and (b) any voting securities that would dilute the percentage of the voting securities pledged to the Asbestos Personal Injury Trust to less than fifty-one percent (51%) of the issued and outstanding shares of Burns and Roe Group, Inc.

10.3 Corporate Authority. The entry of the Confirmation Order shall constitute direction and authorization to and of the Debtors and the Reorganized Debtors to take or cause to be taken any corporate action necessary or appropriate to consummate the provisions of this Plan, including without limitation, taking all action to implement the Settlement and Pledge Agreement, the Trust Contribution and the Insurance Rights Transfer and to issue and deliver the Promissory Note and the Settlement and Pledge Agreement pursuant to Section 7.8 of this Plan and all such actions taken or caused to be taken shall be deemed authorized and approved in all

respects without any further action by the stockholders or directors of the Debtors or the Reorganized Debtors.

10.4 Term of Existing Injunctions or Stays. Unless otherwise provided in the Plan, in the Confirmation Order, the Affirming Order or the Permanent Channeling Injunction, all injunctions or stays in effect in the Cases under Sections 105(a) or 362 of the Bankruptcy Code, or otherwise, and existing on the Confirmation Date, shall remain in full force and effect until and including the Effective Date.

ARTICLE XI

EFFECTS OF PLAN CONFIRMATION

11.1 Discharge and Injunction. Except as specifically provided by this Plan and the Asbestos Personal Injury Trust Documents,

(a) On the Effective Date, all Claims against, liabilities of, and/or obligations of the Debtors or the Reorganized Debtors, all Demands against the Debtors or Reorganized Debtors, and all liens or interests in the respective assets and property of the Debtors or the Reorganized Debtors, based on any act or omission, transaction or other activity or security, instrument or other agreement of any kind or nature, that occurred, arose, or existed prior to the Effective Date, whether known or unknown, are discharged, regardless of whether a proof of Claim was filed, the Claim was Allowed, or the holder of such Claim or Demand voted on this Plan, provided however, that nothing contained in this paragraph 11.1(a) shall be deemed to release and/or discharge the Asbestos Personal Injury Trust from making any distribution it is required to make to any Trust Claimant pursuant to other provisions of this Plan or the Asbestos Personal Injury Trust Documents.

(b) The discharges set forth in this Section 11.1 shall also act as an injunction against any Entity commencing or continuing any action, employment of process or act to

collect, offset, affect or recover any Claim, demand, interest or cause of action discharged hereunder, except to the extent otherwise specifically provided in this Plan.

11.2 Permanent Channeling Injunction. On and after the Effective Date, the Protected Parties and any Settling Insurance Entities shall have the benefits and protections of the Permanent Channeling Injunction.

11.3 Exculpation. Except as otherwise provided in the Plan, to the extent permissible by law applicable as of the Effective Date to cases under the Bankruptcy Code in the District of New Jersey, as such law may be extended or interpreted subsequent to the Effective Date, none of the Exculpated Parties shall have or incur any liability to any Entity for any act or omission in connection with or arising out of the formulation, preparation, dissemination, prosecution, confirmation, consummation, discussion, implementation or administration of this Plan, the Disclosure Statement, any contract, release, or other agreement or document created or entered into in connection with this Plan, the property to be distributed under the Plan, or any other action or omission in connection with these Cases or this Plan to and including the Effective Date, except for gross negligence, fraud or willful misconduct, and each of the Debtors, the Committee and the Legal Representative shall be entitled to rely upon the good faith and informed advice of counsel with respect to their duties and responsibilities under the Plan.

11.4 Insurance Neutrality. Subject to Paragraphs 1.1(50), 7.9 and 11.2 of this Plan, the Asbestos Personal Injury Trust, the Debtors, the Reorganized Debtors and the Insurance Entities shall retain their respective rights, if any, under applicable law (and the rights of their predecessors, if any), to assert or to oppose any rights, claims or defenses under, arising from, or in connection with any Subject Insurance Policy, Subject Insurance Settlement Agreement or the Plan.

ARTICLE XII

MISCELLANEOUS PROVISIONS

12.1 Retention of Jurisdiction. From and after the Effective Date and except as provided in Section 12.2 of this Plan and the Trust Distribution Procedures, the Bankruptcy Court shall retain and have exclusive jurisdiction for the purpose of determining all disputes and other issues presented by or arising under this Plan including, without limitation, the following matters:

(a) to allow, disallow, estimate, liquidate or determine any Claim (other than a Trust Claim) against or Interest in the Debtors, to enter or enforce any order requiring the filing of any Claim (other than a Trust Claim) or Interest before a particular date, and to resolve any and all disputes relating to any Claim (other than a Trust Claim) or Interest;

(b) to determine requests for payment of Claims entitled to priority under Section 507(a)(1) of the Bankruptcy Code, including any and all interim and final applications for the allowance of Fee Claims;

(c) to resolve any and all controversies and disputes regarding the interpretation and enforcement of the Plan as may be necessary to effectuate its consummation and full and complete implementation;

(d) to enter orders in aid of the execution of this Plan, the Permanent Channeling Injunction, and the discharges provided for in this Plan, including, without limitation, appropriate orders (which may include contempt or other sanctions) to protect the Protected Parties or the Exculpated Parties from actions prohibited under Sections 11.1, 11.2 and 11.3 of this Plan;

(e) to remedy any defect or omission or reconcile any inconsistency in the Confirmation Order;

(f) to determine any and all applications, motions, adversary proceedings and contested matters pending on the Effective Date and arising under, arising in or related to the Cases or this Plan, including any remands of appeals that may be pending on the Effective Date;

(g) to enforce the provisions of this Plan relating to the distributions to be made hereunder;

(h) to resolve any action brought to avoid or otherwise determine the validity, extent, enforceability, priority and perfection of any lien or other encumbrance on any property of the Debtors;

(i) to determine any and all pending applications for the rejection or disaffirmance of executory contracts or leases, and to hear and determine, and if need be to liquidate, any and all Claims arising therefrom;

(j) to resolve any disputes concerning any reserve established for Disputed Claims or the administration thereof;

(k) to resolve any disputes concerning any alleged act or omission of an Exculpated Party in connection with or arising out of the formulation, preparation, dissemination, prosecution, confirmation, consummation, discussion, implementation or administration of this Plan, the Disclosure Statement, any contract, release, or other agreement or document created or entered into in connection with this Plan, the property to be distributed under the Plan, or any other alleged action or omission in connection with these Cases or this Plan;

(l) to resolve any disputes concerning whether an Entity had sufficient notice of the Cases, any applicable Claims bar date, the hearing on the approval of the Disclosure

Statement as containing adequate information, and the hearing on the confirmation of this Plan for the purpose of determining whether a Claim, Demand or Interest is channeled, satisfied or discharged hereunder or for any other purpose;

- (m) to determine such other matters as may be set forth in the Confirmation Order or that may arise in connection with the implementation of this Plan;
- (n) to consider any modification of this Plan;
- (o) to enter a final decree closing the Cases; and
- (p) to exercise jurisdiction over issues arising out of the Addendum to the extent specified therein.

12.2 Retention of Non-Exclusive Jurisdiction. From and after the Effective Date, to the extent permitted by law the Bankruptcy Court shall retain and have non-exclusive jurisdiction to hear and decide all issues pertaining to the Insurance Rights, the Insurance Rights Transfer Agreement, and the Subject Insurance Settlements and to issue injunctions pursuant to Section 105 of the Bankruptcy Code to protect the Insurance Rights.

12.3 Withdrawal of this Plan. The Debtors reserve the right, upon the prior written consent of the Committee and the Legal Representative, to revoke and withdraw this Plan as the plan of reorganization for the Debtors' Cases, at any time prior to the entry of the Confirmation Order or, if the conditions set forth in Section 8.2 hereof cannot be satisfied for any reason after the Confirmation Date, at any time up to the Effective Date. If the Debtors revoke or withdraw this Plan or if the Confirmation Date or the Effective Date does not occur, then this Plan shall be deemed null and void.

12.4 Modification of this Plan. Prior to the entry of the Confirmation Order, the Debtors reserve the right, upon the written consent of the Committee and the Legal

Representative, and in accordance with the Bankruptcy Code, to amend or modify this Plan, and after the entry of the Confirmation Order, the Debtors may, upon the written consent of the Committee and the Legal Representative, upon order of the Court, amend or modify this Plan in accordance with Section 1127(b) of the Bankruptcy Code, or remedy any defect or omission or reconcile any inconsistency in this Plan in such manner as may be necessary to carry out the purpose and intent of this Plan.

12.5 Tax Provision. The issuance, transfer or exchange of a security, or the making, delivery or recording of a deed or other instrument of transfer under this Plan shall constitute the issuance, transfer or exchange of a security or the making or delivery of an instrument of transfer within the meaning of Section 1146(c) of the Bankruptcy Code, and shall not be taxed either to the Debtors' estates, as seller, or to the transferee or recipient thereof under any law imposing a stamp tax or similar tax

12.6 Payment of Fees of United States Trustee. All fees due and payable to the United States Trustee as required by 28 U.S.C. §1930(a)(6) shall be paid by the Debtors and the Reorganized Debtors as and when due.

12.7 Disputed Claims Other than Trust Claims

(a) Objections to Claims Other than Trust Claims

Only Claims that are Allowed shall be entitled to distributions under the Plan. Except for claims expressly Allowed in the Plan, the Debtors reserve the sole and absolute right to contest and object to any Claims filed or asserted in the Cases including, without limitation, those Claims that (a) are not listed in the Schedules filed by the Debtors with the Bankruptcy Court pursuant to Bankruptcy Rule 1007, as such Schedules may be amended or supplemented from time to time pursuant to Bankruptcy Rule 1009, (b) listed on the Schedules as disputed, contingent and/or unliquidated in amount, or (c) listed on the Schedules at a lesser amount than

asserted by the holder of such Claim. Unless otherwise ordered by the Bankruptcy Court, all objections to Claims (other than Administrative Expense Claims) shall be filed and served upon counsel to the Debtors, and the holder of the Claim objected to on or before the later of (a) 90 days after the Effective Date and (b) 90 days after the date (if any) on which a proof of claim is filed in respect of such Claim, or such other date determined by the Bankruptcy Court upon motion to the Bankruptcy Court without further notice or hearing.

(b) Procedures For Resolving Disputed Claims

Unless otherwise ordered by the Bankruptcy Court or agreed to by written stipulation of the Debtors, the Debtors shall litigate the merits of each Disputed Claim until determined by a Final Order.

(c) Timing of Payments and Distributions With Respect to Disputed Claims

Subject to the provisions of this Plan, payments and distributions with respect to each Disputed Claim that becomes an Allowed Claim, and that would have otherwise been made had the Allowed Claim been an Allowed Claim on the Effective Date, shall be made within thirty (30) days after the date that such Disputed Claim becomes an Allowed Claim. Holders of Disputed Claims that become Allowed Claims shall be bound, obligated and governed in all respects by the provisions of this Plan.

12.8 Estimation of Claims Other Than Trust Claims. The Debtors may, at any time, request that the Bankruptcy Court, on proper notice, estimate any Disputed Claim pursuant to Section 502(c) of the Bankruptcy Code and the Bankruptcy Court will retain jurisdiction to estimate any Claim at any time during litigation concerning any objection to any Claim, including during the pendency of any appeal relating to any such objection. If the Bankruptcy Court estimates any Disputed Claim, that estimated amount will constitute either the Allowed amount of such Claim or a maximum limitation on such Claim, as determined by the Bankruptcy

Court. If the estimated amount constitutes a maximum limitation on such Claim, the Debtors may elect to pursue any supplemental proceedings to object to any ultimate distribution to such Claim. All of the objection, estimation, settlement and resolution procedures set forth in the Plan are cumulative and not necessarily exclusive of one another. Claims may be estimated and subsequently compromised, settled, withdrawn or resolved by any mechanism approved by the Bankruptcy Court.

12.9 Treatment and Payment of Trust Claims. Trust Claims shall be liquidated in accordance with the Trust Distribution Procedures and, with respect to Potential CNA Trust Claims, the Addendum. Trust Claims shall be paid to the extent permitted under the Trust Distribution Procedures and, with respect to Potential CNA Trust Claims, the Addendum.

12.10 Notices. All notices or requests made in connection with this Plan shall be in writing and will be deemed to have been given when received by first class mail, postage prepaid or by overnight courier addressed to:

If to the Debtors:

Sills Cummis & Gross PC
One Riverfront Plaza
Newark, New Jersey 07102
Attention: Jack M. Zackin, Esq.

If to the Committee:

Caplin and Drysdale, Chartered
One Thomas Circle, NW
Washington, D.C. 20005
Attention: Peter Van N. Lockwood, Esq.

with a copy to:

Lowenstein Sandler
65 Livingston Avenue
Roseland, New Jersey 07068
Attention: Jeffrey Prol, Esq.

If to the Legal Representative:

Anthony R. Calascibetta
c/o Wiss & Company LLP
354 Eisenhower Parkway
Livingston, New Jersey 07039

With copies to:

Pryor Cashman, LLP
410 Park Avenue
New York, New York 10022
Attention: Richard Levy, Jr., Esq.

and

Forman, Holt, Eliades & Ravin LLC
80 Route 4 East, Suite 290
Paramus, New Jersey 07652
Attention: Steven B. Ravin, Esq.

All notices and requests to Entities holding any Claim or Interest in any class shall be sent to them at their last known address or to the last known address of their attorney of record who has filed a notice of appearance in these Cases. The parties listed above, or any successors thereto, and any such holder of a Claim or Interest may designate in writing any other address for purposes of this Section 12.10, which designation will be effective upon receipt.

12.11 Post-Effective Date Roles of the Committee and the Legal Representative.

Following the Effective Date, the duties and responsibilities of the Committee and the Legal Representative in the Cases shall be limited to: (a) participating as parties in interest with respect to any appeals lodged from the Confirmation Order; (b) continuing with the prosecution of any adversary proceedings, Claims objections or contested matters commenced prior to the Effective Date; (c) applying for allowance of fees for services performed and expenses incurred in connection with the Cases.

12.12 Retiree Benefits. Pursuant to Section 1129(a)(13) of the Bankruptcy Code, after the Effective Date, the Reorganized Debtors shall continue to pay all “retiree benefits” as defined in Section 1114 of the Bankruptcy Code, at the level established prior to confirmation of the Plan, for the duration of the period the Debtors obligated itself to provide such benefits, if any.

12.13 Debtors’ Cooperation with Asbestos Personal Injury Trust. Subject to the terms set forth in Section 7.14 of the Plan and the provisions of the Addendum, (a) the Debtors shall transfer to the Asbestos Personal Injury Trust such Claim files and other documents related to Asbestos Personal Injury Claims and Indirect Asbestos Personal Injury Claims as are in their custody and control, and (b) the Reorganized Debtors shall cooperate to the extent reasonably requested by the Trustee(s) in the handling of Trust Claims, in the pursuit and protection of Insurance Rights and generally in the operation of the Asbestos Personal Injury Trust for purposes set forth herein and for the duration of the Asbestos Personal Injury Trust, and shall use their best efforts to make available its present or former officers, directors, employees, agents or representatives to the extent that the Trustee(s) deem such persons necessary to appear at any trial or arbitration proceeding relating to the liquidation of Trust Claims. To the extent that the Reorganized Debtors require any information from the Trustee(s) for preparation of any tax return or financial statement, the Trustee(s) shall cooperate to the extent reasonably requested to provide such information to the Reorganized Debtors and as required by the Addendum.

12.14 Headings. The headings used in this Plan are inserted for convenience only and neither constitute a portion of this Plan nor in any manner affect the provisions of this Plan.

BURNS AND ROE ENTERPRISES, INC.
BURNS AND ROE CONSTRUCTION GROUP, INC.
Debtors and Debtors-in-Possession

By: /s/ K. Keith Roe
K. Keith Roe
Chief Executive Officer

Dated: June 9, 2008